

New Jersey State Income Tax Information

State Abbreviation:	NJ																								
State Tax Withholding State Code:	34																								
Acceptable Exemption Form:	NJ-W4																								
Basis For Withholding:	State or Federal Exemptions																								
Acceptable Exemption Data:	S, M, C, D, E /Number of Exemptions																								
TSP Deferred:	No																								
►Non-Federal 401(k) Deferred:	Yes◄																								
Special Coding:	Determine the Total Number Of Allowances Claimed field as follows: First Position - <table><tr><td>If Item 3 of the NJ-W4 Contains:</td><td>Enter:</td></tr><tr><td>A</td><td>S</td></tr><tr><td>B</td><td>M</td></tr><tr><td>C</td><td>C</td></tr><tr><td>D</td><td>D</td></tr><tr><td>E</td><td>E</td></tr></table> <table><tr><td>If Item 3 of the NJ-W4 is Blank and if the Status on Line 2 Is:</td><td>Enter:</td></tr><tr><td>Single</td><td>S</td></tr><tr><td>Married Joint</td><td>M</td></tr><tr><td>Married Separate</td><td>S</td></tr><tr><td>Head of Household</td><td>M</td></tr><tr><td>Surviving Spouse</td><td>M</td></tr></table> Second and Third Positions - Enter the total number of exemptions claimed in Item 4 of the NJ-W4. If less than 10, precede with a zero.	If Item 3 of the NJ-W4 Contains:	Enter:	A	S	B	M	C	C	D	D	E	E	If Item 3 of the NJ-W4 is Blank and if the Status on Line 2 Is:	Enter:	Single	S	Married Joint	M	Married Separate	S	Head of Household	M	Surviving Spouse	M
If Item 3 of the NJ-W4 Contains:	Enter:																								
A	S																								
B	M																								
C	C																								
D	D																								
E	E																								
If Item 3 of the NJ-W4 is Blank and if the Status on Line 2 Is:	Enter:																								
Single	S																								
Married Joint	M																								
Married Separate	S																								
Head of Household	M																								
Surviving Spouse	M																								
Additional Information:	If a state income tax certificate has not been processed or if a valid state exemption code is not present, the Federal exemptions will be used in the computation of state tax.																								

Withholding Formula ►(Effective Pay Period 6, 2005)◄

1. ► Subtract the nontaxable biweekly non-Federal 401(k) contribution from the gross biweekly wages to obtain the adjusted gross biweekly wages. **Note:** Do not subtract the biweekly Federal Thrift Savings Plan contribution.◄
2. Multiply the adjusted gross biweekly wages computed in step 1 by 26 to obtain the annual wages.

3. Determine the exemption allowance by applying the following guideline and subtract this amount from the annual wages to compute the taxable income.

Exemption Allowance = \$1,000 x Number of Exemptions

4. Apply the taxable income computed in step 3 to the following table to determine the annual New Jersey tax withholding.

**Tax Withholding Table
Single or Married - Filing Separately
(Rate Table A)**

If the Amount of Taxable Income Is:		The Amount of New Jersey Tax Withholding Should Be:		
Over:	But Not Over:	Of Excess Over:		
\$ 0	\$ 20,000	\$ 0	plus 1.5%	\$ 0
20,000	35,000	300	plus 2.0%	20,000
35,000	40,000	600	plus 3.9%	35,000
40,000	75,000	795	plus 6.1%	40,000
75,000	500,000	2,930	plus 7.0%	75,000
500,000	and over	32,680	plus 9.9%	500,000

**Married - Filing Jointly or Head of Household
or
Surviving Spouse
(Rate Table B)**

If the Amount of Taxable Income Is:		The Amount of New Jersey Tax Withholding Should Be:		
Over:	But Not Over:	Of Excess Over:		
\$ 0	20,000	\$ 0	plus 1.5%	\$ 0
20,000	50,000	300	plus 2.0%	20,000
50,000	70,000	900	plus 2.7%	50,000
70,000	80,000	1,440	plus 3.9%	70,000
80,000	150,000	1,830	plus 6.1%	80,000
150,000	500,000	6,100	plus 7.0%	150,000
500,000	and over	30,600	plus 9.9%	500,000

Optional Rate Table C

If the Amount of Taxable Income Is:		The Amount of New Jersey Tax Withholding Should Be:		
Over:	But Not Over:	Of Excess Over:		
\$ 0	\$ 20,000	\$ 0	plus 1.5%	\$ 0
20,000	40,000	300	plus 2.3%	20,000
40,000	50,000	760	plus 2.8%	40,000
50,000	60,000	1,040	plus 3.5%	50,000
60,000	150,000	1,390	plus 5.6%	60,000
150,000	500,000	6,430	plus 6.6%	150,000
500,000	and over	29,530	plus 9.9%	500,000

Optional Rate Table D

If the Amount of Taxable Income Is:		The Amount of New Jersey Tax Withholding Should Be:	
Over:	But Not Over:		Of Excess Over:
\$ 0	\$ 20,000	\$ 0 plus 1.5%	\$ 0
20,000	40,000	300 plus 2.7%	20,000
40,000	50,000	840 plus 3.4%	40,000
50,000	60,000	1,180 plus 4.3%	50,000
60,000	150,000	1,610 plus 5.6%	60,000
150,000	500,000	6,650 plus 6.5%	150,000
500,000	and over	29,400 plus 9.9%	500,000

Optional Rate Table E

If the Amount of Taxable Income Is:		The Amount of New Jersey Tax Withholding Should Be:	
Over:	But Not Over:		Of Excess Over:
\$ 0	\$ 20,000	\$ 0 plus 1.5%	\$ 0
20,000	35,000	300 plus 2.0%	20,000
35,000	100,000	600 plus 5.8%	35,000
100,000	500,000	4,370 plus 6.5%	100,000
500,000	and over	30,370 plus 9.9%	500,000

5. Divide the annual New Jersey tax withholding by 26 to obtain the biweekly New Jersey tax withholding.